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September 11, 2000

ATTORNEY DOCKET NO.: 04329.2385

**Box Patent Application
Assistant Commissioner for Patents
Washington, D.C. 20231**

New U.S. Patent Application

Title: SYSTEM FOR RECORDING AUDIO INFORMATION WITH IMAGE
Inventors: 1) Hideo ANDO and 2) Masafumi TAMURA

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. A check for \$1822.00 representing a \$ 1782.00 filing fee and \$40.00 for recording the Assignment.
2. Application - 120 pages, including 17 independent claims and 17 claims total.
3. Drawings - 28 sheets of formal drawings containing 28 figures.
4. Declaration and Power of Attorney.
5. Recordation Form Cover Sheet and Assignment to Kabushiki Kaisha Toshiba.

Applicants claim the right to priority based on Japanese Patent Application No. 11-333389, filed on November 24, 1999.

Please accord this application a serial number and filing date and record and return the Assignment to the undersigned.

JC490 U.S. PTO
09/659583
09/11/00

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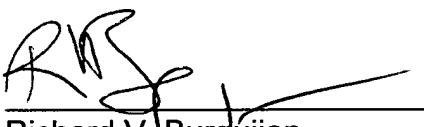
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The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or § 1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By:


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RVB/FPD/sci
Enclosures

Patent and Trademark Office